



Trustees' Financial Summary

FY2015-16

Submit ID: 0769-56452784

**** Recalculated ****

42 Richland County

0769 Lambert H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Sammie Nelson **Phone #:** (406) 774-3333

(Signature)

(Date)

Chair, Board of Trustees: Jeff Carda

(Signature)

(Date)

County Superintendant Gail Anne Staffanson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
110	Other Revenue/Local	LOCAL	Obsolete Property Sl	
111	Local Gov Sev Tax (LGST)	STATE	Interest-LGST	State
112	Vo Ed All Career & Tech Ed Programs	STATE	Vo Ed Career & Tech	State
113	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151269	84.358A
114	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
115	Advancing Agriculture Education Program	STATE		NA
116	Dorm Students/Teachers	LOCAL	Staff Rentals	
125	Laptop Computer Protection Student Fee	LOCAL	One Time \$50 Fee	

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	153,764.79	44,323.12	268,422.00	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	153,764.79	44,323.12	268,422.00	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	153,764.79	44,323.12	268,422.00	
52	TOTAL FUND BALANCE/EQUITY	153,764.79	44,323.12	268,422.00	
53	TOTAL LIABILITIES AND FUND BALANCE	153,764.79	44,323.12	268,422.00	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	936.90	84,992.62	172,503.82	26,935.90
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	936.90	84,992.62	172,503.82	26,935.90
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	936.90	84,992.62	172,503.82	26,935.90
52	TOTAL FUND BALANCE/EQUITY	936.90	84,992.62	172,503.82	26,935.90
53	TOTAL LIABILITIES AND FUND BALANCE	936.90	84,992.62	172,503.82	26,935.90

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,605.46		5,834.63	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	730.47			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,335.93		5,834.63	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,335.93		5,834.63	
52	TOTAL FUND BALANCE/EQUITY	9,335.93		5,834.63	
53	TOTAL LIABILITIES AND FUND BALANCE	9,335.93		5,834.63	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	498,958.21	1,771,565.44		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	498,958.21	1,771,565.44		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	498,958.21	1,771,565.44		
52	TOTAL FUND BALANCE/EQUITY	498,958.21	1,771,565.44		
53	TOTAL LIABILITIES AND FUND BALANCE	498,958.21	1,771,565.44		

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Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	46,674.22	2,434,031.93		
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS	46,674.22	2,434,031.93		
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	46,674.22	2,434,031.93		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	46,674.22	2,434,031.93		
53 TOTAL LIABILITIES AND FUND BALANCE	46,674.22	2,434,031.93		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		477.32	53,213.43	42,480.34
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		477.32	53,213.43	42,480.34
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		477.32	53,213.43	42,480.34
52	TOTAL FUND BALANCE/EQUITY		477.32	53,213.43	42,480.34
53	TOTAL LIABILITIES AND FUND BALANCE		477.32	53,213.43	42,480.34



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,782.79	2,359.79
	1900 Other Revenue from Local Sources	401.54	361.57
	1910 Rentals	0.00	60.00
	3110 Direct State Aid	266,979.02	280,757.12
	3111 Quality Educator	25,857.00	25,106.35
	3113 Indian Education For All	856.80	1,002.24
	3114 American Indian Achievement Gap	0.00	205.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	9,877.34	14,632.51
	3116 Data For Achievement	630.00	960.00
	3118 Natural Resource Development	1,817.56	3,151.95
	3444 State School Block Grant	11,115.98	11,115.98
	3445 State Combined Fund School Block Grant	35.19	35.19
	3460 Montana Oil and Gas Tax	236,508.43	286,369.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		555,861.65	626,117.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	70,966.85	92,377.09	
			2XX Personal Services - Employee Benefits	11,620.96	19,834.46	
			3XX Purchased Professional and Technical Services	1,072.20	521.70	
			4XX Purchased Property Services	2,485.51	1,988.93	
			5XX Other Purchased Services	343.24	0.00	
			6XX Supplies and Materials	30,545.54	29,183.30	
			810 Dues and Fees	0.00	397.50	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	65.63	75.00	
			2XX Personal Services - Employee Benefits	0.37	0.44	
			3XX Purchased Professional and Technical Services	351.12	249.00	
			5XX Other Purchased Services	350.05	1,470.46	
			6XX Supplies and Materials	5.73	1,178.87	
		221X	Improvement of Instruction Services			
			5XX Other Purchased Services	3,131.34	6,632.52	
			6XX Supplies and Materials	0.00	41.00	
			810 Dues and Fees	1,580.00	1,646.00	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	1,457.50	1,567.88	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	8.31	9.25	
			3XX Purchased Professional and Technical Services	1,964.00	2,121.00	
			6XX Supplies and Materials	1,007.72	1,477.28	
		23XX Support Services - General Administration				
			1XX Personal Services - Salaries	14,303.86	12,222.04	
			2XX Personal Services - Employee Benefits	3,549.52	3,171.39	
			3XX Purchased Professional and Technical Services	4,660.36	5,780.47	
			4XX Purchased Property Services	791.72	783.19	
			5XX Other Purchased Services	5,617.72	7,475.74	
			6XX Supplies and Materials	6,428.59	6,044.52	
			810 Dues and Fees	2,862.86	3,636.86	
		24XX Support Services - School Administration				
			3XX Purchased Professional and Technical Services	6.00	0.00	
			4XX Purchased Property Services	482.34	354.09	
			5XX Other Purchased Services	780.56	729.87	
			6XX Supplies and Materials	340.11	726.65	
			810 Dues and Fees	0.00	240.00	
		25XX Support Services - Business				
			1XX Personal Services - Salaries	38,333.34	32,851.37	
			2XX Personal Services - Employee Benefits	6,532.44	6,163.25	
			3XX Purchased Professional and Technical Services	2,775.00	0.00	
			4XX Purchased Property Services	309.38	354.10	
			5XX Other Purchased Services	600.15	54.58	
			6XX Supplies and Materials	561.24	417.66	
			810 Dues and Fees	852.50	1,450.00	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	44,701.53	53,303.49	
			2XX Personal Services - Employee Benefits	8,920.65	12,663.34	
			4XX Purchased Property Services	45,372.81	37,744.40	
			5XX Other Purchased Services	6,874.95	12,174.06	
			6XX Supplies and Materials	24,281.89	17,924.79	
			7XX Property and Equipment Acquisition	24,250.00	0.00	
			8XX Other Expenditures	175.95	351.90	
		27XX Student Transportation Services				
			3XX Purchased Professional and Technical Services	149.50	42.50	
			4XX Purchased Property Services	4,679.56	3,265.33	
			6XX Supplies and Materials	193.35	227.53	
			7XX Property and Equipment Acquisition	10.00	0.00	
			810 Dues and Fees	0.00	26.75	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	22,727.49	23,754.35	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	3,424.07	5,814.95
			6XX Supplies and Materials	954.36	654.34
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services	75.90	23.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	871.99	1,107.76
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	15,453.88	18,212.71
			2XX Personal Services - Employee Benefits	123.28	186.84
			3XX Purchased Professional and Technical Services	439.25	0.00
			5XX Other Purchased Services	27,730.37	74,224.86
			6XX Supplies and Materials	228.55	617.19
			810 Dues and Fees	650.00	1,096.00
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	5,137.00	6,277.67
			2XX Personal Services - Employee Benefits	607.66	881.26
			3XX Purchased Professional and Technical Services	26,796.05	28,833.89
			4XX Purchased Property Services	1,492.20	719.74
			5XX Other Purchased Services	8,504.40	8,973.22
			6XX Supplies and Materials	16,148.13	14,480.68
			7XX Property and Equipment Acquisition	310.00	8,790.00
			810 Dues and Fees	2,715.00	3,461.50
	910		Food Services		
		31XX	Food Services		
			1XX Personal Services - Salaries	23,236.01	19,584.04
			2XX Personal Services - Employee Benefits	6,420.41	1,112.00
			4XX Purchased Property Services	437.25	515.50
			5XX Other Purchased Services	242.83	166.78
			6XX Supplies and Materials	10,906.66	2,147.20
910					
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
			1XX Personal Services - Salaries	8,057.97	0.00
			6XX Supplies and Materials	566.65	0.00
	910		Food Services		
		31XX	Food Services		
			6XX Supplies and Materials	3,300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				563,911.31	602,587.03



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					130,234.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					626,117.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					602,587.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					153,764.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	501.78	651.98
	2220 County On-Schedule Trans Reimb	17,582.75	19,066.50
	3210 State On-Schedule Trans Reimb	17,582.75	19,066.50
	3444 State School Block Grant	765.63	765.63
	3460 Montana Oil and Gas Tax	107,868.14	111,890.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>144,301.05</u>	<u>151,440.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	27.25	0.00
			6XX Supplies and Materials	37.50	0.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services	150,641.30	162,567.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>150,706.05</u>	<u>162,567.00</u>

Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance	55,449.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	151,440.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	162,567.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,323.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,383.97	2,078.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,383.97</u>	<u>2,078.34</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					266,343.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,078.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					268,422.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.84	7.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4.84</u>	<u>7.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					929.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					936.90 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	543.97	905.63
	2240 County Retirement Distribution	83,092.11	90,005.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>83,636.08</u>	<u>90,911.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	46,949.68	49,016.13	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,324.79	2,505.98	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	284.11	1,714.65	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,604.99	8,830.39	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	5,502.98	5,712.89	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	9,362.12	9,090.41	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,655.28	7,949.08	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,178.20	4,255.94	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,413.35	2,896.68	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	710.51	950.88	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,563.48	2,989.98	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				90,549.49	95,913.01	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					89,994.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					90,911.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					95,913.01	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					84,992.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
110 Other Revenue/Local		
1900	Other Revenue from Local Sources	681.50
111 Local Gov Sev Tax (LGST)		
1510	Interest Earnings	1,259.87
112 Vo Ed All Career & Tech Ed Programs		
3900	State Career & Technical Ed Entitlement	4,785.00
113 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,646.00
114 Vo Ed Carl Perkins Basic Grant		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	761.00
115 Advancing Agriculture Education Program		
3270	State - Advancing Agriculture Education	2,000.00
116 Dorm Students/Teachers		
1910	Rentals	16,685.25
125 Laptop Computer Protection Student Fee		
1900	Other Revenue from Local Sources	700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,518.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
113 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)					
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
	6XX Supplies and Materials				18,646.00
	113 Subtotal				18,646.00
114 Vo Ed Carl Perkins Basic Grant					
451	Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
	6XX Supplies and Materials				687.00
	221X Improvement of Instruction Services				
	5XX Other Purchased Services				74.00
	114 Subtotal				761.00
116 Dorm Students/Teachers					
1XX	Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services				2,500.00
	116 Subtotal				2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					21,907.00



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					148,892.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,518.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,907.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					172,503.82 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 Other Revenue/Local	681.50	0.00	681.50
111 Local Gov Sev Tax (LGST)	1,259.87	0.00	1,259.87
112 Vo Ed All Career & Tech Ed Programs	4,785.00	0.00	4,785.00
113 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	18,646.00	18,646.00	0.00
114 Vo Ed Carl Perkins Basic Grant	761.00	761.00	0.00
115 Advancing Agriculture Education Program	2,000.00	0.00	2,000.00
116 Dorm Students/Teachers	16,685.25	2,500.00	14,185.25
125 Laptop Computer Protection Student Fee	700.00	0.00	700.00
Total	45,518.62	21,907.00	23,611.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1340 Fees for Adult Education	0.00	110.00
	1510 Interest Earnings	139.39	208.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>139.39</u>	<u>318.85</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	180.00
			2XX Personal Services - Employee Benefits	0.00	31.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>211.26</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					26,828.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					318.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					211.26	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,935.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	650.00	400.00
	1510 Interest Earnings	39.26	65.07
	3260 State Driver's Education Reimbursement	816.61	730.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,505.87</u>	<u>1,195.54</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	202.06	191.78
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	59.20
			6XX Supplies and Materials	68.26	108.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>270.32</u>	<u>359.44</u>

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	8,499.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,195.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	359.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,335.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	38.29	52.02
	1915 Dormitory Charges	16,839.26	17,282.98
	6100 Material Prior Period Revenue Adjustments	0.00	-135.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,877.55	17,199.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	11,658.81	15,516.55
			6XX	Supplies and Materials	3,956.87	4,031.61
			8XX	Other Expenditures	65.88	65.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,681.56	19,614.04	

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					8,249.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,199.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,614.04 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,834.63 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,681.86	3,962.79
	3281 State Technology Aid	580.04	620.15
	3460 Montana Oil and Gas Tax	85,355.65	57,314.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		88,617.55	61,897.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	314.07	981.00
			4XX Purchased Property Services	0.00	4,489.44
			6XX Supplies and Materials	13,181.64	28,590.90
	222X Educational Media Services				
			6XX Supplies and Materials	0.00	11.00
	23XX Support Services - General Administration				
			6XX Supplies and Materials	751.95	237.61
	24XX Support Services - School Administration				
			6XX Supplies and Materials	0.00	299.50
	258X Admin. Tech. - Technology Coordinator				
			1XX Personal Services - Salaries	25,714.74	27,977.41
			2XX Personal Services - Employee Benefits	3,304.50	3,588.42
			5XX Other Purchased Services	245.33	0.00
			6XX Supplies and Materials	25.89	254.88
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	125.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,663.12	66,430.16



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					503,490.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,897.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					66,430.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					498,958.21	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	10,559.42	14,554.07
	3460 Montana Oil and Gas Tax	150,000.00	275,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>160,559.42</u>	<u>289,554.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	216,076.41	212,411.71
			2XX Personal Services - Employee Benefits	30,169.41	31,172.96
	21XX Support Services - Students				
			1XX Personal Services - Salaries	14,883.79	15,929.37
			2XX Personal Services - Employee Benefits	1,837.38	2,057.43
	222X Educational Media Services				
			1XX Personal Services - Salaries	250.00	9,292.00
			2XX Personal Services - Employee Benefits	1.43	2,023.31
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	39,050.06	43,388.59
			2XX Personal Services - Employee Benefits	8,712.79	9,927.74
			8XX Other Expenditures	7.50	22.50
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	33,386.83	34,423.48
			2XX Personal Services - Employee Benefits	255.45	265.32
	26XX Operation and Maintenance of Plant Services				
			8XX Other Expenditures	367.20	191.25
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	2,505.00	2,977.75
			2XX Personal Services - Employee Benefits	14.28	17.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>347,517.53</u>	<u>364,100.98</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0769-56452784

**** Recalculated ****

42 Richland County

0769 Lambert H S

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					1,846,112.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					289,554.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					364,100.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,771,565.44	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	240.64	361.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>240.64</u>	<u>361.39</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					46,312.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					361.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					46,674.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		13,563.76	19,868.74
	3460 Montana Oil and Gas Tax		350,000.00	300,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>363,563.76</u>	<u>319,868.74</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		5XX Other Purchased Services		0.00	64.00
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		0.00	7,170.00
		6XX Supplies and Materials		4,920.65	7,182.35
		7XX Property and Equipment Acquisition		0.00	2,998.41
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		786,695.44	319,545.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>791,616.09</u>	<u>336,960.45</u>

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance				2,451,123.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				319,868.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				336,960.45	(3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00	(4b)
				0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				2,434,031.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.47	3.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.47</u>	<u>3.70</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	473.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	477.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	68,665.34	83,190.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>68,665.34</u>	<u>83,190.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX		Extracurricular Athletics and Activities		
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	59,948.66	88,673.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>59,948.66</u>	<u>88,673.97</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	58,697.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,190.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	88,673.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,213.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	98.19	124.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>98.19</u>	<u>124.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	1,200.00	1,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,200.00</u>	<u>1,200.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	43,555.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,200.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,480.34	(5)

Trustees' Financial Summary

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**** Recalculated ****

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	20,925.59	20,284.01
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	307,174.92	317,042.82
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,566.48	4,716.12
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	28,006.89	28,721.59
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	758,952.18	17,408.26
XX	XXX 4XXX 720	Purchase of Existing Buildings	7,837.50	0.00
XX	XXX 4XXX 725	Major Construction Services	20,696.54	302,137.43
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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42 Richland County

0769 Lambert H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,257.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,257.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,419.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,450.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	31,354.40
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0769-56452784

**** Recalculated ****

42 Richland County

0769 Lambert H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	23,754.35	0.00	0.00	0.00	0.00
280	1XXX	2XX	5,814.95	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	654.34	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	23.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,107.76	0.00	0.00	0.00	0.00
Totals			31,354.40	0.00	0.00	0.00	0.00

31,354.40

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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42 Richland County

0769 Lambert H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	46,292.73	0.00	0.00	0.00	46,292.73
Land Improvements	2,692,414.82	0.00	17,408.26	0.00	2,709,823.08
Buildings	11,281,585.34	0.00	90,137.68	0.00	11,371,723.02
Machinery and Equipment	549,717.66	0.00	11,788.41	0.00	561,506.07
Construction in Progress	40,889.25	0.00	213,100.25	26,944.12	227,045.38
Totals at Historical Cost	14,610,899.80	0.00	332,434.60	26,944.12	14,916,390.28
Depreciation					
Improvement Accum	257,905.00	0.00	135,494.00	0.00	393,399.00
Building Accum	1,316,614.00	0.00	189,577.00	0.00	1,506,191.00
Machinery and Equipment Accum	318,448.00	0.00	66,424.00	0.00	384,872.00
Total Accumulated Depreciation	1,892,967.00	0.00	391,495.00	0.00	2,284,462.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	12,717,932.80	0.00	-59,060.40	26,944.12	12,631,928.28

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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42 Richland County

0769 Lambert H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	22,246.00	0.00	0.00	3,311.52	18,934.48	0.00	18,934.48
Total Governmental Activity							
Non-bond Long-Term Liabilities	22,246.00	0.00	0.00	3,311.52	18,934.48	0.00	18,934.48

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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42 Richland County

0769 Lambert H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	129,931.87	24,716.85	0.00	154,648.72
Net Pension - TRS	498,436.88	38,833.92	0.00	537,270.80